

# **EXHIBIT B**

**Joel Brenner IRA****FIFO/LIFO Losses in Ferrellgas Partners, LP.**

CP: December 10, 2014 to September 28, 2016

Retained shares valued at \$8.72

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>	
Purchase	1/14/2015	5,000	\$22.91	\$114,541.50	Sale*	10/4/2016	13,000	\$10.95	\$142,317.50	
Purchase	8/24/2015	5,000	\$20.86	\$104,290.00						
Purchase	9/8/2015	3,000	\$21.40	\$64,200.00						
		13,000		\$283,031.50			13,000		\$142,317.50	
									FIFO/LIFO loss:	(\$140,714.00)

\*Post class sale price adjusted to average set-off price through date of sale.

**Joel Brenner MPP Plan & Trust****FIFO/LIFO Losses in Ferrellgas Partners, LP.**

CP: December 10, 2014 to September 28, 2016

Retained shares valued at \$8.72

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>	
Purchase	9/8/2015	2,000	\$21.37	\$42,742.00	Sale*	10/4/2016	2,000	\$10.95	\$21,895.00	
		2,000		\$42,742.00			2,000		\$21,895.00	
									<i>FIFO/LIFO loss:</i>	(\$20,847.00)

\*Post class sale price adjusted to average set-off price through date of sale.

**Lazy Dogs Partnership, LLLP**  
**FIFO/LIFO Losses in Ferrellgas Partners, LP.**  
 CP: December 10, 2014 to September 28, 2016  
 Retained shares valued at

\$8.72

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	9/28/2015	1,000	\$21.03	\$21,030.00	Retained		27,000	\$8.72	\$235,469.70
Purchase	9/28/2015	2,000	\$21.01	\$42,020.00					
Purchase	9/28/2015	2,000	\$20.93	\$41,860.00					
Purchase	9/28/2015	2,000	\$20.90	\$41,800.00					
Purchase	9/28/2015	2,000	\$20.83	\$41,660.00					
Purchase	9/29/2015	550	\$20.75	\$11,412.50					
Purchase	9/29/2015	400	\$20.74	\$8,296.00					
Purchase	9/29/2015	400	\$20.73	\$8,292.00					
Purchase	9/29/2015	250	\$20.65	\$5,162.50					
Purchase	9/29/2015	400	\$20.63	\$8,252.00					
Purchase	9/29/2015	1,000	\$20.51	\$20,510.00					
Purchase	9/29/2015	2,000	\$20.50	\$41,000.00					
Purchase	9/29/2015	1,000	\$20.40	\$20,400.00					
Purchase	9/30/2015	1,000	\$19.54	\$19,540.00					
Purchase	9/30/2015	1,000	\$19.50	\$19,500.00					
Purchase	9/30/2015	1,000	\$19.45	\$19,450.00					
Purchase	11/16/2015	1,000	\$19.80	\$19,800.00					
Purchase	12/1/2015	2,000	\$20.72	\$41,440.00					
Purchase	12/2/2015	2,000	\$20.52	\$41,040.00					
Purchase	12/3/2015	2,000	\$20.01	\$40,025.00					
Purchase	12/7/2015	2,000	\$18.98	\$37,965.00					
		27,000		\$550,455.00			27,000		\$235,469.70
									<i>FIFO/LIFO loss:</i> (\$314,985.30)

**Kevin Gaberlavage Account 1**  
**FIFO/LIFO Losses in Ferrellgas Partners, LP.**  
 CP: December 10, 2014 to September 28, 2016  
 Retained shares valued at

\$8.72

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	5/27/2016	5,000	\$20.52	\$102,589.50	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	600	\$20.43	\$12,258.00	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	4,400	\$20.43	\$89,892.00	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	5,000	\$20.34	\$101,700.00	Sale	7/8/2016	355	\$19.08	\$6,773.40
Purchase	5/31/2016	1	\$20.19	\$20.19	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	152	\$20.19	\$3,068.88	Sale	7/8/2016	165	\$19.08	\$3,148.20
Purchase	5/31/2016	2,298	\$20.19	\$46,396.62	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	2,549	\$20.19	\$51,464.31	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	1,500	\$20.00	\$29,997.15	Sale	7/8/2016	100	\$19.08	\$1,908.00
Purchase	5/31/2016	1,000	\$20.00	\$19,999.90	Sale	7/8/2016	780	\$19.08	\$14,882.40
Purchase	5/31/2016	300	\$19.87	\$5,961.00	Sale	7/29/2016	1,400	\$19.50	\$27,300.00
Purchase	5/31/2016	1,200	\$19.87	\$23,844.00	Sale	7/29/2016	1,373	\$19.60	\$26,910.80
Purchase	6/3/2016	200	\$19.33	\$3,866.00	Sale	7/29/2016	27	\$19.60	\$529.20
Purchase	6/3/2016	400	\$19.31	\$7,724.00	Retained		28,000	\$8.72	\$244,190.80
Purchase	6/3/2016	800	\$19.33	\$15,464.00					
Purchase	6/3/2016	1,400	\$19.33	\$27,061.86					
Purchase	6/8/2016	1,000	\$17.75	\$17,748.20					
Purchase	6/8/2016	1,000	\$18.21	\$18,210.00					
Purchase	9/13/2016	500	\$17.98	\$8,991.45					
Purchase	9/13/2016	500	\$18.00	\$8,997.95					
Purchase	9/13/2016	1,000	\$18.19	\$18,189.00					
Purchase	9/13/2016	1,000	\$18.43	\$18,434.10					
Purchase	9/15/2016	500	\$17.55	\$8,776.95					
Purchase	9/16/2016	500	\$16.92	\$8,458.95					
		32,800		\$649,114.01			32,800		\$337,090.80
									FIFO/LIFO loss: (\$312,023.21)

**Kevin Gaberlavage Account 2**  
**FIFO/LIFO Losses in Ferrellgas Partners, LP.**  
 Transaction  
 Retained shares valued at

\$8.72

<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>	
Purchase	5/27/2016	300	\$20.82	\$6,245.99	Sale	7/8/2016	300	\$19.16	\$5,747.90	
		300		\$6,245.99			300		\$5,747.90	
									FIFO/LIFO loss:	(\$498.09)

Susan Batai

FIFO/LIFO Losses in Ferrellgas Partners, LP.

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<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Cost</u>	<u>Transaction</u>	<u>Date</u>	<u>Shares</u>	<u>Price</u>	<u>Proceeds</u>
Purchase	2/10/2016	20,000	\$16.20	\$324,074.00	Retained		41,750	\$8.72	\$364,105.93
Purchase	3/9/2016	21,750	\$17.23	\$374,752.50					
		41,750		\$698,826.50			41,750		\$364,105.93
								FIFO/LIFO loss:	(\$334,720.58)